

CONFIDENTIAL / LEGAL HOLD NOTICE

TO: [Employee Name/Department]

FROM: [Legal Department/General Counsel]

DATE: [Insert Date]

RE: Preservation of Records: Cross-Border Tax Compliance and Investigation

1. PURPOSE

This notice is to inform you that [Company Name] is currently subject to a formal investigation regarding allegations of cross-border tax evasion and non-compliance with international tax regulations. Consequently, the company is under a legal obligation to preserve all documents and data that may be relevant to this matter.

2. SCOPE OF PRESERVATION

You must not delete, destroy, alter, or conceal any relevant records, whether in paper or electronic format. This includes, but is not limited to:

- Foreign bank account statements and wire transfer records.
- Intercompany agreements and transfer pricing documentation.
- Correspondence (emails, instant messages) regarding offshore entities or tax structuring.
- Tax filings, workpapers, and communications with foreign tax authorities.
- Records of international assets, investments, or revenue recognition.
- Internal audits or reports concerning cross-border financial activities.

3. ELECTRONIC DATA AND AUTO-DELETE

You are instructed to disable any "auto-delete" or "purging" functions on your email accounts, personal drives, or local storage devices that may impact the records described above. Do not attempt to "clean up" your files or discard drafts.

4. DURATION OF HOLD

This preservation requirement is ongoing and remains in effect until you receive written notice from the Legal Department explicitly releasing you from this hold. Failure to comply with this notice may result in severe legal penalties for the company and disciplinary action for the individuals involved.

5. CONFIDENTIALITY

The existence and contents of this investigation are strictly confidential. You are instructed not to discuss this matter with any third party or any colleagues who have not received this notice.

6. ACKNOWLEDGMENT

Please reply to this email or sign below to acknowledge that you have read, understood, and will comply with the terms of this Legal Hold.

Signature

Date